



Rule Review Checklist Addendum

This form is to be used only if the rule was previously reviewed, and has not been amended subsequent to that review.

Document(s) Reviewed: **WAC 458-20-230 Statutory limitations on assessments.**

Date last reviewed: **January 21, 2000**

Reviewer: **Gayle Carlson**

Date current review completed: **March 5, 2004**

Briefly explain the subject matter of the document(s):

This rule explains the statutory (legal) limitations on assessments and correction of taxes owed. In addition, it includes a list of and explanations of exceptions to the statutory period. These explanations help taxpayers to understand their liability and the limitations placed on the department. The rule also explains restrictions to revising assessments that the department must follow.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?

If "yes," provide the name of the taxpayer/business association and a brief explanation of the issues raised in the request.

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs: (Excise Tax Advisories (ETAs), Property Tax Advisories (PTAs), and Interim Audit Guidelines (IAGs) are considered interpretive and/or policy statements.)

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated? (An Ancillary Document Review Supplement should be completed for each and submitted with this completed form.)
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed? (An Ancillary Document Review



		Supplement should be completed for each and submitted with this completed form.)
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions (WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above? (An Ancillary Document Review Supplement should be completed if any changes are recommended with respect to an interpretive or policy statement.)

If the answer is “yes” to any of the questions above, identify the pertinent document(s) and provide a brief summary of the information that should be incorporated into the document.

3. Additional information: Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

There are no additional issues, since the last review, that need to be addressed or incorporated into this rule. The rule is written in a clear and concise manner. Several examples pertaining to the issues discussed in the rule are provided.

4. Listing of documents reviewed: The reviewer need identify only those documents that were not listed in the previous review of the rule(s). Use “bullets” with any lists, and include documents discussed above. Citations to statutes, interpretive or policy statements, and similar documents should include titles. Citations to Attorney General Opinions (AGOs) and court, Board of Tax Appeals (BTA), and Appeals Division (WTD) decisions should be followed by a brief description (i.e., a phrase or sentence) of the pertinent issue(s).

Statute(s) Implemented:

- **RCW 82.32.050 Deficient tax or penalty payments --Notice--Interest--Limitations.**

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs):

- **None.**

Court Decisions:

- **None.**

Board of Tax Appeals Decisions (BTAs):

- **None.**

Appeals Division Decisions (WTDs):

- **Det. 99-239R, 19 WTD 367 - In this decision, a charter boat was subject to use tax only at time of first use in this state, and the time of first use was past statute. This decision confirms when first use was, and that the department can not assess use tax in the described situation.**



- **Det. 98-224, 19 WTD 212 - The statute of limitations normally bars the department from assessing use tax on machinery placed into service more than four years prior to an audit. This is true even though the taxpayer may be required to fulfill future contractual obligations, that may or may not be within the period being audited.**

Attorney General Opinions (AGOs):

- **None.**

Other Documents (e.g., special notices or Tax Topic articles, statutes or regulations administered by other agencies or government entities, statutes, rules, or other documents that were reviewed but were not specifically relevant to the subject matter of the document being reviewed):

- **RCW 82.04.040 Sale, casual or isolated sale.**
- **RCW 82.32.060 Excess payment of tax, penalty, or interest - Credit or refund - Payment of judgments for refund.**
- **RCW 82.32.090 Late payment - Disregard of written instructions -Evasion - Penalties.**
- **RCW 82.32.100 Failure to file returns or provide records - Assessment of tax by department - Penalties and interest.**
- **RCW 82.32.105 Waiver or cancellation of penalties or interest - Rules.**
- **RCW 82.32.160 Correction of tax - Administrative procedure - Conference - Determination by department.**

5. Review Recommendation:

- _____ **Amend**
- _____ **Repeal/Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- X** **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- _____ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.

This rule does not require revision at this time. It is clear, concise, and provides necessary information from the statute. In addition, it provides examples that are helpful to readers. As mentioned in the last review, information contained in 17 WTD 213 pertaining to successorship liability should be considered for inclusion in the rule when it is next revised.



6. Manager action: Date: April 22, 2004

AL Reviewed and accepted recommendation

Amendment priority (to be completed by manager):

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